FILED

2017 JUN -7 PM 3: 13

CLERK U.S. DISTRICT COURT
NORTHERN DISTRICT OF OHIO
CLEVELAND

IN THE UNITED STATES DISTRICT COURT

FOR THE NORTHERN DISTRICT OF OHIO

EASTERN DIVISION

UNITED STATES OF AMERICA,	)	INFORMATION
Plaintiff,	)	CASE NO. 1:17 CR 218
v.	)	JUDGE JUDGE GWIN
AMIN MOHAMMAD,	)	Title 18, United States Code, Sections 641 and 2
Defendant.	)	

COUNTS 1 – 2

(Theft of Public Funds, Title 18, United States Code, Section 641)

The United States Attorney charges:

General Allegations

1. At all times material herein, Defendant AMIN MOHAMMAD, resided in the Northern District of Ohio, Eastern Division, and operated a gasoline station and other energy-related businesses in the Cleveland, Ohio, metropolitan area.

2. At all times material herein, an individual, A.M., not charged herein, was employed by MOHAMMAD as a gas station manager in the Cleveland, Ohio, area.

3. At all times material herein, an individual, Z.H., not charged here, was employed by MOHAMMAD at a Cleveland area company specializing in the electric and gas line delivery systems.

4. On or about July 20, 2007, MOHAMMAD directed A.M. to assist in the incorporation of Goojee, Inc. ("Goojee"), with the Ohio Secretary of State by serving as director, authorized agent, and statutory agent. MOHAMMAD formed Goojee without stating a specific business purpose. Goojee did not issue W-2 or 1099 forms as payer documents during its operation. Goojee conducted its financial transactions through a Charter One account ending in #856-1 with A.M. and Z.M. serving as signatories on the account.

5. On or about January 25, 2010, MOHAMMAD directed A.M. to assist in the incorporation of Mejri Oil, Inc. ("Mejri"), with the Ohio Secretary of State by serving as director, authorized agent, and statutory agent. MOHAMMAD formed Mejri without stating a specific business purpose. Mejri did not issue W-2 or 1099 forms as payer documents during its operation. Mejri conducted its financial transactions through a Charter One account ending in #263-5 with A.M. serving as signatory on the account.

6. On or about December 19, 2000, MOHAMMAD's relative, S.M., not charged herein, incorporated an entity known as 704 Holdings, Inc. ("704"), with the Ohio Secretary of State without stating a specific business purpose. 704 did not issue W-2 or 1099 forms as payer documents during its operation.

7. At all times material herein, the above Charter One accounts for Goojee and Mejri entities had minimal activity other than receiving and distributing tax refunds generated during the 2010 tax year. Further, these accounts did not show ordinary business activity in the form of deposits from company revenues and expenses, including any record of kerosene purchases.

The Preparation and Filing of Goojee, and Mejri's Corporate Tax Returns

8. As corporate entities, Goojee and Mejri were required to file Forms-1120, U.S. Corporation Income Tax Returns, for the 2010 tax year.

9. On or about the dates set forth below, MOHAMMAD prepared and filed and caused to be prepared and filed the following Form-1120 tax returns for Goojee and Mejri for the 2010 tax years:

Company	Tax Return Year	Date Filed	Refund
Goojee	2010	3/15/2011	$68,240
Mejri	2010	3/15/2011	$65,174

10. For the tax returns listed above, in paragraph 9 of this Information, MOHAMMAD reported zero or negative "taxable income" on line 30 of Form-1120 as a result of the amount of total deductions and net operating losses being equal to or exceeding the entities' income.

11. For the tax returns listed above, in paragraph 9 of this Information, the refunds were generated as a result of false fuel tax credits claimed on Goojee and Mejri's tax returns for the 2010 tax year. MOHAMMAD falsely reported the following amounts of kerosene collectively sold for 704, Goojee, and Mejri entities to qualify for fuel tax credits;

Tax Year	Combined Gallons of Kerosene Allegedly Sold
2010	833,495

12. Between on or about March 22, 2011, and on or about August 19, 2011, tax refunds were deposited into Goojee, and Mejri's respective Charter One accounts as a result of the filing of the tax returns listed in paragraph 9 of this Indictment. At MOHAMMAD's direction, A.M. and Z.H. disbursed the proceeds from the tax refunds for the benefit of MOHAMMAD and his designees.

Statutory Violations

13. On or about the dates set forth below, in the Northern District of Ohio, Eastern Division, the defendant, MOHAMMAD, did steal, purloin, and knowingly convert to his use and the use of others, monies of the United States Treasury in the form of tax refunds, to-wit:

Counts	Offense Date	Amount
1	3/15/2011	$68,240
2	3/15/2011	$65,174

All in violation of Title18, United States Code, Sections 641 and 2.

United States v. Amin Mohammad

DAVID A. SIERLEJA
Acting United States Attorney

By: Ann C. Rowland

Ann C. Rowland
Chief, Major Fraud and Corruption Unit